
THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. **602** Session of
1961

INTRODUCED BY MESSRS. HAWBAKER, BELL, AND STROUP,
MAY 2, 1961.

REFERRED TO COMMITTEE ON FINANCE, MAY 2, 1961.

AN ACT

Amending the act of April 9 1929 (P L 343) entitled "An act relating to the finances of the State government providing for the settlement assessment collection and lien of taxes bonus and all other accounts due the Commonwealth the collection and recovery of fees and other money or property due or belonging to the Commonwealth or any agency thereof including escheated property and the proceeds of its sale the custody and disbursement or other disposition of funds and securities belonging to or in the posses-

EXPLANATION—CAPITAL LETTERS indicate new matter added to bill. Matter stricken through is to be omitted from bill. Underscoring indicates new matter added to existing law. [Brackets] indicate matter stricken from existing law.

sion of the Commonwealth and the settlement of claims against the Commonwealth the resettlement of accounts and appeals to the courts refunds of moneys erroneously paid to the Commonwealth auditing the accounts of the Commonwealth and all agencies thereof of all public officers collecting moneys payable to the Commonwealth or any agency thereof and all receipts of appropriations from the Commonwealth and imposing penalties affecting every department board commission and officer of the State government every political subdivision of the State and certain officers of such subdivisions every person association and corporation required to pay assess or collect taxes or to make returns or reports under the laws imposing taxes for State purposes or to pay license fees or other moneys to the Commonwealth or any agency thereof every State depository and every debtor or creditor of the Commonwealth" changing the time for the application of refunds of certain paid inheritance taxes

The General Assembly of the Commonwealth of Pennsylvania hereby enacts as follows

1 Section 1 Subsection (a) of section 503 act of April 9 1929 (P L
2 343) known as "The Fiscal Code" is amended by adding after clause
3 (2) a new clause to read

4 Section 503 Refunds of State Taxes License Fees Et Cetera The
5 Board of Finance and Revenue shall have the power and its duty shall be

6 (a) To hear and determine any petition for the refund of taxes
7 license fees penalties fines bonus or other moneys paid to the Common-
8 wealth and to which the Commonwealth is not rightfully or equitably
9 entitled and upon the allowance of any such petition to refund such taxes
10 license fees penalties fines bonus or other moneys out of any appropria-
11 tion or appropriations made for the purpose or to credit the account
12 of the person association corporation body politic or public officer en-
13 titled to the refund A list of the final amounts of any such refunds or
14 credits in excess of five thousand dollars (\$5,000.00) hereafter granted
15 for corporation taxes the names of the corporations entitled thereto and
16 a brief summary of the reasons therefor and a list of the names and
17 final amounts of any such refunds or credits in excess of two hundred
18 dollars (\$200.00) hereafter granted to any persons or corporations shall
19 be available for public inspection The jurisdiction of the Board of

1 Finance and Revenue to hear and determine a petition for refund as
2 aforesaid shall not be affected or limited (I) by the fact that proceedings
3 for review by the Board of Finance and Revenue or appeal to the court
4 of common pleas of Dauphin County involving the same tax or bonus
5 and period for which a refund is sought are pending have been withdrawn
6 or have been otherwise closed provided such proceedings relate to other
7 objections than those raised in the petition for refund or provided such
8 petition for refund is based upon a final judgment or decision of a court
9 of competent jurisdiction holding the act of Assembly under which the
10 petitioner paid the tax or other money involved to be unconstitutional or
11 to have been erroneously interpreted or (II) or the fact that a petition
12 for resettlement or reassessment involving the same tax or bonus and
13 period and involving either the same or different questions than those
14 raised in the petition for refund is pending has been withdrawn or has
15 been otherwise closed All such petitions for refund must be filed with
16 the board within two years of the payment of which refund is requested
17 or within two years of the settlement in the case of taxes or bonus
18 whichever period last expired except

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1 (2.1) When an estate upon which any inheritance tax has been paid
2 shall have included certain assets and a tax thereon has been assessed
3 and paid and such assets are not in fact a part of the estate In such case
4 the application for repayment shall be made to the Board of Finance and
5 Revenue within four years after the discovery or ascertainment that
6 such assets were not a part of such estate but not later than ten years
7 after the payment of such tax

8 * * *

We certify that this bill has passed the Senate and the House of Representatives.

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Chief Clerk, Senate

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President pro tempore, Senate

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Speaker, House of Representatives

Approved The day of A. D. 1961.

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Governor